



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 950, S-2023

AN ORDINANCE APPROPRIATING THE AMOUNT OF SIXTY FOUR MILLION PESOS (P64,000,000.00) AS SUPPLEMENTAL BUDGET NO. 4, FOR CALENDAR YEAR 2023, INTENDED TO DEFRAY EXPENSES FOR MAINTENANCE & OTHER OPERATING EXPENSES (MOOE) OF MANDALUYONG CITY DISASTER RISK REDUCTION AND MANAGEMENT OFFICE (CDRRMO)

WHEREAS, Section 321 of Republic Act No. 7160 or the Local Government Code of 1991 states that "(a)fter the local chief executive concerned shall have submitted the executive budget to the sanggunian, no ordinance providing for a supplemental budget shall be enacted, except when supported by funds actually available as certified by the local treasurer or by new revenue sources."

WHEREAS, Section 6.1.1 of the Budget Operations Manual (BOM) for Local Government Units states: "When supported by funds actually available as certified by the local treasurer: Funds actually available refer to the amount of money actually collected as certified by the local treasurer at any given point during the fiscal year which is over and above the estimated income collection for that point in the year. Thus, funds are actually available when realized income exceeds estimated income as of the said fiscal year. Funds are likewise deemed available when there are savings. For this purpose, savings refer to portions or balances as of any given point in the fiscal year of any programmed or allotted appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related costs pertaining to vacant positions and leaves of absence without pay."

WHEREAS, under DBM Local Budget Circular No. 124 dated March 26, 2020, "(i)n providing funds for COVID-19-related PPAs, the LGUs shall effect changes in their respective ABs through SB/s in accordance with Section 321 of the Code and Article 417 of its IRR, as amended by AO No. 47, as discussed under the Budget Operations Manual for LGUs, 2016 Edition, under the following circumstances:

- (a) When supported by funds actually available as certified by the local treasurer.

Funds actually available refer to the amount of money actually collected, as certified by the local treasurer, at any given point during the fiscal year, which is over and above the estimated income collection for that point in the year.

Thus, funds are actually available when realized income exceeds estimated income as of any given day, month, or quarter of a given fiscal year.

Funds are likewise deemed actually available when there are savings.

Savings refer to portions or balances as of any given point in the fiscal year or any programmed or allotted appropriation which remain free of any obligation or encumbrance and which are still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation was originally authorized, or which result from unobligated compensation and related costs pertaining to vacant positions and leaves of absence without pay (Article 454 [b] [1] of the IRR of the Code)."

WHEREAS, the CDRRMO needs additional operating expense for the procurement of hygiene kits, acquisition of relief goods, and procurement of various medical emergency response supplies as part of the disaster response efforts of the City Government;

WHEREAS, as of June 30, 2023, the City Government has available funds for appropriation by way of supplemental budget in the amount of Sixty Four Million Pesos (P64,000,000.00) that remain unencumbered and unobligated on account of the reversion of funds from continuing appropriations of the CDRRMO for CY 2023. The certification as to the availability of fund issued by City Treasurer and availability of appropriation by the City Accountant are attached as Annexes "A" and "B", and made integral parts hereof;

WHEREAS, the City Budget Officer prepared the corresponding Statement of Supplemental Appropriation, a copy of which is attached as Annex "C", and, likewise, made an integral part hereof.

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of the City of Mandaluyong, in session assembled:

- SECTION 1. The amount of Sixty Four Million Pesos (P64,000,000.00) is hereby appropriated as Supplemental Budget No. 4 for CY 2023, intended to defray expenses for MOOE of the CDRRMO for CY 2023.
- SECTION 2. Let copy of this Ordinance be furnished the Office of the Mayor, City Budget Department, City Accounting Department, City Treasurer's Department and CDRRMO for their information, guidance and appropriate actions.
- SECTION 3. This Ordinance shall take effect immediately upon its approval.

ENACTED on this 26th day of October 2023, in the City of Mandaluyong.

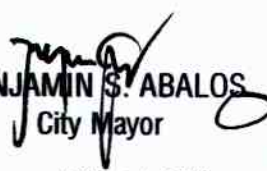
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS
ENACTED BY THE SANGGUNIANG PANLUNGSOD OF
MANDALUYONG IN A SPECIAL SESSION HELD ON THE DATE
AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer

APPROVED BY:


BENJAMIN S. ABALOS
City Mayor
Date: NOV 14 2023

DISTRICT I

ON OFFICIAL BUSINESS
ANTONIO DLS. SUVA, JR.
Councilor



ANJELO ELTON P. YAP
Councilor



DANILO L. DE GUZMAN
Councilor



RODOLFO M. POSADAS
Councilor



CARISSA MARIZ S. MANALO
Councilor



ESTANISLAO V. ALIM III
Councilor

DISTRICT II



BENJAMIN A. ABALOS III
Councilor



ALEXANDER C. STA. MARIA
Councilor



REGINALD S. ANTIOJO
Councilor



LESLIE F. CRUZ
Councilor



MICHAEL R. OCAMPO
Councilor



MICHAEL ERIC G. CUEJILO
Councilor



DARWIN A. FERNANDEZ
LnB President



AEROL SEDRICK A. MANGALIAG
SK Federation President